ML 102871
Sf 470 1-5
M.C. 1-1611
1-5

In position of court tax on
public servants.

Invited

Memorandum

Letter No. 541/272 dated the 1st Instant from the Superintendent of Sugar Division.

Hitherto Mohaturfa there were no less than 56 heads of collections until 1860 in which year, they were done away with & substituted by 5 items of taxation.

The Superintendent of Jandicherry in letter No. 2460/108 dated the 12th September 1868 brought to notice, that, in certain Talooks of his Division, the imposition and levy of a tax on Carts and Bullocks, apparently without any specific authority, were in existence, and recommended the abolition thereof as being an impediment to trade.

III The question was referred to and reported on by the Deputy, in Memo No. 125 dated the 23rd September 1868, in which it was explained that there was no authority traceable on the records for the levy of the tax; but that two taxes called Hoape Kriye and "Kulwar Jeetsedy" abolished in 1860 respectively

from the accounts of the years previous to that date, to have been synonymous with "Mohalurfa", and the tax on Carts and Bullocks may be presumed to be identical with the Cattle item, recovered under a misapprehension. It was at the same time suggested that an enquiry may be made of the Superintendents of Ashtagrum and Nagpur if any of these taxes were levied in any part of their Divisions with a view to the issue of orders for their simultaneous abolition in all Districts.

IV The Superintendents of the 2 Divisions were accordingly addressed, and from the replies it appeared that in the Ashtagrum Division Mohalurfa was charged on Ryots in the cases when they happened to keep Carts and Bullocks for the purpose of manufacturing, carrying things purchased from other towns &c for sale or hire, and this tax did not therefore amount to a tax on Carts and Bullocks, but the impression only prevailed the conditions under which the classes exempted from House tax, were charged with it

In the Nagpur District of Berar Mohalurfa tax was imposed on the Bullocks of

of Tenements, Traders, in Chilcldroof, a
the charge was made as a Mohaturfa, which
no such collections were made in Ludood,-

VI The Downings order on receipt of
this information runs as follows:

"There appears to be a great disco
pancy in the practice of the several Distric
but I think that purely agricultural ryo
should in all cases be exempted from paying
the tax whether on Carts or on Bullocks, an
that the tax should be levied simply in the
form of a Mohaturfa on all other persons wha
-ther simple traders, or traders who hold land
as supplementary to their shops. In the case
of the latter classes, the tax should be amal
gamated with the Mohaturfa and not be
collected separately"

VII The Superintt of Chundidroof, in
letter C.P. 3138/02 dated the 23-September 1870
bringing to notice a diversity of practice in the
collection of the tax, proposed that the tax
should be levied annually at an uniform rate
of Rs. 2 on Carts in the profession of all
persons other than those whose primary occupation
is agriculture, that the collections be entrusted

a distinct item subordinate to the general term of Mohalurfa, and that all description of Carts should be held subject to the taxation.

VIII. These proposals were circulated for opinion and afterwards approved of & embodied in a Circular issued as No. 36 dated the 31st March 1871.

IX. Subsequently the Superintendent of Bazar with his Docket No. 183/72 dated the 16th April 1871 submitted for Commissioner's orders the one received from the Deputy Superintendent of Shimoga in which he requested to know "whether the mere possession by a man of a Cart renders him amenable to tax, or whether it is dependent on the uses to which the Cart is put", that is whether kept for private or for purposes of trade, and cited as an instance the case of employment of Carts by public servants.

X. Deputation begs in submitting this reference to the Salary Commissioner made the following remarks.

"From Circular No. 5226/38 of 31st January 1869, the intention would appear to have been to restrict the levy of the Cart tax to merchants and

and traders whether they cultivated land or not; but the rule as finally adopted had a wider scope and comprised all persons other than those whose primary occupation is agriculture

As stated in the correspondence there was an object in making this rule a comprehensive one in order to obviate doubts of misunderstanding, and to prevent the Salvage Officials from putting their own interpretation on the rule. In this view, I conceive that the question put in the latter part of the Deputy Superintendent's Docket should be answered in the affirmative - that a person is as well as others who keep Country carts should be taxed equally with traders. Carts of the description are not kept as ordinary means of conveyance, but in most cases for fetching wood and other articles for domestic use. They thus supersede the carrying trade and under the broad description contained in the rule, are in my opinion liable to tax. In many cases no doubt they are used for trade, & so long as this tax is maintained, it

"are public servants to whom keep carts for their own private purposes is taxable, to be taxed & is the tax to be levied on only if the cart is used for any purposes of trade"

would not be advisable I submit, to exempt the official classes who are chiefly if not wholly the object of the Deputy Superintendents reference."

XI The Chief Commissioner concurring in the views above directed the issue accordingly of the circular explaining the subject, and the one transcribed in the margin was in conformity thereunto issued.

XII The report of the inquiry in the letter under reference assumes for further elucidation the ruling in connection with the question raised thereupon by the Madras District deputy superintendent which is materially the same as that noted by the Chingleput District deputy superintendent referred to above resulting in the issue of the circular in question viz "whether public servants keeping carts for their own use are to pay the usual tax &c". It is observed that carts are kept by officers and officials of the Revenue, Educational, Forest and P.W. Departments for purposes of travelling.

XIII It would thus appear that the particulars of the Orissa prior to 1860 comprised the imposition and collection in certain

harts

^ G.O. No 301 of 29th September
"Refg reference to Rules (marginal) transcribed) commencing in the G.O. Circular I.O. 36 of 31st March last, the Chief Commissioner desires it to be noticed that under operation of the Rule, all carts drawn by pairs of bullocks for carrying loads are chargeable with the prescribed tax although such may be the private property of persons who are not professional carriers or traders

parts of the country, of a tax on cards & quelo but that on that, date the abolition of the collections under the minor heads was directed and only 5 items c; taxation ordered misleading under a Mohatura, yet the collection of tax on curls and bullocks continued to be made in several localities and credited under a Moha=turpa under a misapprehension

XIV This was first brought to notice by the Chandikroy Division in 1868 with a recommendation for its abolition, in which view Mr Downing, concurred but before passing final orders called for a report from the other Superintendents as to the practice obtaining in their Divisions.

XV It was then elicited that the taxation moulded to a greater or less extent in each Division, in the form of a Mohatura or house tax; but this mode amounted to a tax on curls and bullocks and that such distinction was to be deprecated and that viewing the matter in such similar sense as Mr Downing passed his final orders thereon directing that the cess should be levied simply in the form

Madelurpa.

VI. And we do form the opinion from a consideration of the following.

VII. The collections from the sources of information as to the used for local improvements of the two roads [illegible] expenditure in the payments of the said Justices [illegible] and the said Justices [illegible] the said Justices [illegible] local expenditure and the said Justices [illegible] also made a valuable [illegible] local improvements that [illegible] the said Justices [illegible] and the said Justices [illegible] and the said Justices [illegible] and

towards the cost and this should be done
the form of a Voluntary payments, and a
direct tax on Carts and Bullocks was appre
apprehended would have an effect of check
ing unneeded traffic.

VIII & As remarked by Captain Clarke
from Circular N°. $\frac{5}{38}\frac{226}{}$ dated 3rd January 18
the intention would appear to have been to
restrict the levy of the Cart tax to merchan
and traders whether they cultivated land or
IX. & But on reference from the Lands
Superintt, Circular N°. 31 dated 31st March 18
was issued in modification of the above a
thorizing the imposition of a Cart tax a
an uniform rate of Rupees 2 each, and ma
a wider scope for persons other than thos
whose primary occupation is agriculture
and Captain Clarke has therefore paid the
opinion that the officials charged with
the tax and should not be exempted as
that in most cases dispense the ryots or
gathering wood &c and thus suffer the
same duty trade.

XX. The tax was one of introduced in 1860

but which nevertheless continued to be levied in certain localities until 1868 when an explanation was called for with the object of issuing orders for its immediate abolition; but orders were subsequently issued authorizing the temporary retention, evidently as the abolition would deprive the owners of goods obtained without prepaying the duty.

XXI. The modification of the said order prescribing the duty of the tuse on the number of the bullets and at the rate of rupees 2 per cwt would be considered hard.

XXII. I would beg to submit with my humble opinion in connection with the proposed and Officers and Officials should be exempted from the payment of the tuse on carts kept by them. It can be safely supposed that the carts are kept chiefly for the purpose of travelling and are comparatively few. The employment of a cart for delivering simply articles for domestic use is rare and not quite advantageous. The Officers and Officials of the Police, Revenue, Forest, Educational and Survey Departments have occasion to keep their own carts for official purposes and to

to avoid the inconvenience you in the procuration of "hired carts" in some localities.

20th February 1872

I have &c
Van Rensselaer

I have perused the Memorial of the Owners & Masters of Boats plying in the Harbour, from the terms of Ordinance No 3207 of 27th Sept 1871, that "all carts" (for the description are "plainly titled to convey goods although the principle purport of persons not professional hackney carters, and charge the ordinary fare for the Exemption can be made to the power of being in hands of the Boats Employed those employed in the Shore of Water privileges Exemption by specialties

Yrs, &c

Verbatim Stenographic Report of Proceedings before the Select Committee on Petitions, Thursday, 30th March, 1882

Select Committee on Petitions

Petition of Thomas Hall and others, praying that the Petition may be referred to the Select Committee on Petitions, with power to send for persons, papers, and records.

Rec.d 1871. 1st Feb.y 76

From The Superintendent of Nuggar

To The Secretary to the Chief Commissioner of Mysore

Dated 16th January

Despatched 22nd September

Received

Enclosures No. 1

General No. 283 } 1871.72

Rec.d No. 72 }

Referring to Rule I. of your Circular No. 36, dated the 31st March last, regarding the levy of an uniform rate of tax on lands in the possessions of all persons other than those whose primary occupation is agriculture

33 6 - 1 comma in the heading here & the marks and the tax should be hired on ch and kept for for another distinctness of each those specially specified from this rendered -

A similar applies to the subject both accordingly be addressed to Supdt in continuation of No. 36 of 31 March last

Rule.

forwards for instructions Copy of
No 196 dated the 23d Ultimo from the Depy
Superintendent Shimoyak Soliciting an
Elucidation of the Rule in question —

Villiers
Superintendent

Imperial

From Circular No 5226-28 of 3
Jan.y 69, the Natives 38 Dist. appear
to have been restricted the Cutting
the Cash Cam to Merchants and
Traders whether they cultivate
Land or not — But the Rule as
finally adopted, had a wider
Scope — and Comprises "all
persons other than those whose
primary occupation is agriculture
As stated in the Circular the
Govt. an Object in making them
Rule a Comprehensive one in
order to obviate Doubt or
misunderstanding and to
prevent the Calcoolo Speculator
pushing into the interior & thus Unsettl

X In the latter part of the Depy Supts
Dispatch No 196 answer to the
Information — a Native official
in Police at Others who keeps Country
Carts No 6 taxed Cattle for
Trade — Part of their Description
are not kept in ordinary means
of Conveyance, but in most Cases
in fetching Wood & other Articles
for Domestic use — They thus
supersede the Carriage Trade
and upset the Trade Regulations
Contained in the Rule, and in many
Cases no doubt they are used for
Trade — and so long as they are
to remain Carts, it would not be
advisable to Exempt
the Native Chiefs who are chiefly
if not wholly the Object of the
Depy Supts Reference. Jy 27/69
Asst to the Commr

From 18/1.
To The Deputy Lieutenant
Commanding Royal Engineer
Dated 23rd September
Despatched
Received 26th

Enclosures No.

General No. 190 } 1871.72
No.

With reference to
previous correspond-
ence on the subject
of Castray, the under-
signed has the honor
to request to be in-
formed as to whether
the mere possession
by a lease of a
Castle renders him

Quarterly Tax on Carriages &c. Sec. 79 of the Act to which the Act is Supplemental. Persons are Public Servants who keep and use for their own private purposes liable to the Taxes of this Act. Tax to be Returned only if the Act is Used for any purposes of Trade

Office Int. Rev.
Dy Collector 6th Dist
Mass

"A
True copy"
L. C. Hammond Jr
Dy Collector

From Bengal 1871 No. 321

To The Secretary to the Govt of India

Dated Calcutta the 29th September 1871

Despatched W. B. Beadon

Received

Enclosures No.

General No. 3218

Rev No. 3378 } 1871/72

Your docket No. 283/72 of the 16th instant, forwarding copy of a Docket from the Bombay Government requesting to know whether public servants who keep carts for their own private purposes are liable to be taxed as the Carts No. 36 of 31st March

Refers the Govt. to the Circular No. 3 of the date Sept 1871, published in the Gazette

By order

26/9/71 J. F. The Secretary to Govt

General Circular No. 13 of 1871

Bangalore Dated 27th Sept 1871

I am directed by His Excellency the Governor in Council to forward for information and guidance a copy of a Circular Memorandum No. 36 of 31 March last from the Inspector General of Police regarding the operation of the Police Act [illegible] and to request that all cases drawn by a pair of ballots and of the description mentioned in the 4th para of the Circular Memorandum above referred to may be reported to Government.

* Rs. 50 to be drawn for 3 Cases authorized by Govt Circular of 31 March 71

Rs 27/9

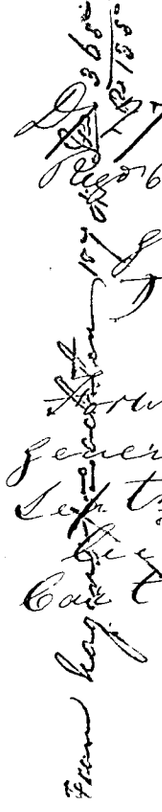
Approved

3207 / D 659 } 1871 Sept 27

Copy to Commissioners in Gazette for information - & Rs 50 to be drawn & charged to Inspr Genl of Police & Others

compl'd Sept. 11 &
General Circular № 3.

Cart Tax



27 September
26 October

$\frac{£\ 3207}{\pounds\ 659}$ 1871/72

Forward copy of
General Cir № 3 of
Sept. 27. 1871, for publication regarding
Cart Tax

Ro. 547
272
To

Nagpur Division
Superintendent's Office
Nimoja 18th February.
12

The Secretary to the
Chief Commissioner

With reference to your General Circular No. 3 of 27th September last copies of which were received with your Cir. No. 3287/90 of 4th October 1871, I have the honor to state that the Deputy Superintendent of the Chanda District has reported to be informed whether Public Servants keeping carts for their own use are to pay the usual tax. By the terms of the Ruling in question it is not quite explicit whether that class of Servants are liable to the cart tax. Carts are kept by the Officers and Officials of the Revenue Educational Forest and P.W. Departments for the purposes of Travelling. I therefore request that you will obtain the Chief Commissioner's

instructions whether these also are to

taxed—

I have the honor to be

Sir

Your most obedient Servant

A Bleecker

Superintendent

D. 6317

Pub. 188

30th March 1872

The Superintendent of the
Nagar Division

Sir,

In reply to your letter D.No. 547/272 of the 10th February last, enquiring whether public servants keeping Carts for their own use are to pay the usual Cart tax, I have the honor by desire of the Chief Commr. to state that it is quite clear from the terms of this Office Circular No. 3 of 27th September 1871, that "all Carts of the discription ordinarily used for carrying loads," although the private property of persons not professional Merchants or traders, are chargeable with the tax, and no exception can be made in the favor of any individual or class (except those exempted on the ground of their primary occupation being Agriculture) who are in the possession of such Carts, no matter for what purpose they are kept. Public servants, equally with others, are therefore liable to the tax, and where all such Carts are taxed there can be no dispute between the Officials & private individuals as to the purposes for which they are used, making them liable to the tax or not.-

I have &c.

D. 6318- 6319
D 1317- 1318.

Copy to the Supt. of Mandidroog and Retagram Dns. for information & guidance

Year 1872 — No. 631 — 18

The Superintendent
Nagar Dr.

Dated 30th March 72
Regd 5th April
General 631 / 1872

Mad 188

Please convey the information sought in letter No. 547/272 dated 10th July last whether public servants keeping carts for their own use, are to pay the usual cart tax

2

No. 6318 / D 1317 / 6319 / 01316

notice 5/4/7

4 The Dy Com Delhi